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**From:**

**Sent:** Wednesday, December 15, 2010 11:59:30 AM

**To:**

**Cc:**

**Subject:** RE: 872-P -

The partnership can designate a current partner to be TMP for a prior year under Treas. Reg. 301.6231(a)(7)-1(b)(1)(ii) and -1(f). [REDACTED]

[REDACTED]